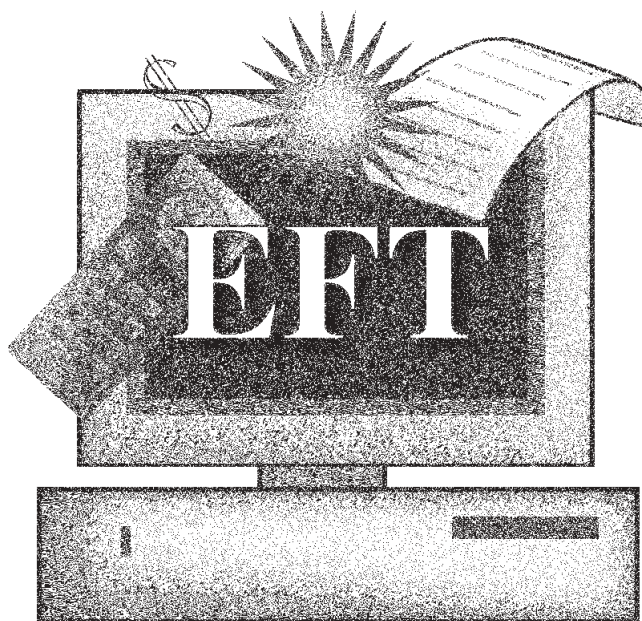




Illinois Department of Revenue

Electronic Funds Transfer Guide



April 2003

Brian A. Hamer, Director

Rod R. Blagojevich, Governor

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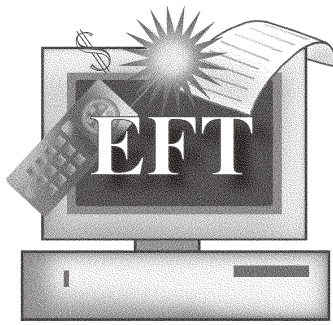
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General Information

What is the purpose of this booklet?

This booklet answers general questions about the Electronic Funds Transfer (EFT) process. It also

- ◆ explains the various payment options,
- ◆ identifies important dates that you should remember,
- ◆ contains Form EFT-1, Authorization Agreement for Electronic Funds Transfer, which you must complete to participate in this program, and
- ◆ identifies and explains the various tax payment format specifications.

What is “EFT”?

EFT is an electronic payment method that you use to pay your tax liabilities. Instead of writing a check for the amount of tax due, financial institutions are instructed to transfer the funds from your account to ours. We then apply the transferred amount to your liability.

EFT is **not** a way to file your return electronically — only a change in the way you make your tax payment. The fact that you make payments by EFT **does not** eliminate your requirement to file your tax forms timely.



You **do not**, however, need to mail us your payment voucher. For more information, see Page 8.

What are the benefits of using this program?

EFT offers you several benefits. Some of these benefits are listed below.

- ◆ You do not have any check-generating costs.
- ◆ You are no longer required to send us a payment voucher.
- ◆ You can have your account debits occur at regular and predictable intervals.
- ◆ You can participate in this program without significant up-front investment for computers or remittance processing hardware.

General Information

Must I participate in the EFT program?

You **must** participate in the EFT program if your annual tax liability for the preceding year meets or exceeds the annual threshold of \$200,000 or your average monthly telecommunications tax exceeds \$1,000. The taxes include:

- ◆ **Corporate income and replacement tax and estimated tax**
- ◆ **Withholding income tax**
- ◆ **Individual income tax and estimated tax**
- ◆ **Sales and use taxes** (Retailers' Occupation Tax, Service Occupation Tax, Service Use Tax, and Use Tax)
- ◆ **Automobile renting occupation and use tax**
- ◆ **Chicago home rule municipal soft drink retailers' occupation tax**
- ◆ **County motor fuel tax**
- ◆ **Metropolitan pier and exposition authority food and beverage tax**
- ◆ **Prepaid sales tax**
- ◆ **Electricity distribution and invested capital tax**
- ◆ **Gas revenue tax**
- ◆ **Electricity excise tax**
- ◆ **Telecommunications tax** (Effective January 1, 2003, the liability threshold changed. Telecommunication taxpayers whose average monthly liability exceeds \$1,000 **must** participate in the EFT program.)
- ◆ **Telecommunications infrastructure maintenance fee**
- ◆ **Tobacco products tax**
- ◆ **Cigarette tax**
- ◆ **Cigarette use tax**
- ◆ **Hotel operators' occupation tax**
- ◆ **Liquor revenue tax**
- ◆ **Liquor revenue airline tax**

General Information

We will notify you by August 1 if you must make your payments by EFT.

If you file returns or make payments for more than one of the tax types listed, you are not required to send us payments for a particular tax by EFT unless you meet the annual threshold of \$200,000 or your average monthly telecommunications tax exceeds \$1,000. You may voluntarily participate in the EFT program if we approve.

All participants in the EFT program must complete and sign Form EFT-1, Authorization Agreement for Electronic Funds Transfer. (See Exhibit 1, Page 33.) If you are the designated agent and completing Form EFT-1 for your client, be sure to have the taxpayer sign and date the form in Part 6. Otherwise, you must have a signed Form IL-2848-E, Power of Attorney for Electronic Processing, in your records for that taxpayer and make it available to us at our request. After we receive your completed and properly signed Form EFT-1, we will send you payment instructions and the date you may begin making payments.

May I voluntarily participate in the EFT program?

You may voluntarily participate in the EFT program. However, you first must complete Form EFT-1 and receive our approval to participate.

We examine your filing and payment history and your average payment amount. We then compare the amount it currently costs us to process your payments and the amount it would cost us to allow you to participate in the program. Please allow us 60 days to process your request.

If we approve your request, you must participate in the program for the next 12 months. You **cannot** alternate payment methods, that is, use EFT one month and send a payment by check the next month. We may terminate your voluntary participation status if you fail to meet our requirements, specifications, and procedures.



If you are the designated agent and completing Form EFT-1 for your client, be sure to have the taxpayer sign and date the form in Part 6. Otherwise, you must have a signed Form IL-2848-E, Power of Attorney for Electronic Processing, in your records for that taxpayer and make it available to us at our request.

General Information

Which tax payments do you accept by EFT?

The tax payments we accept by EFT are listed below. You **must** use EFT as a payment method if your annual tax liability for the preceding year meets or exceeds the threshold of \$200,000 for the following taxes, (or your average monthly telecommunications tax exceeds \$1,000). These tax payments also may be made by EFT on a voluntary basis.



Income tax payments accepted by EFT

◆ **Quarter-monthly and monthly withholding tax payments**

Form IL-501, Illinois Withholding Income Tax Payment

◆ **Quarterly withholding return payments**

Form IL-941, Illinois Quarterly Withholding Income Tax Return

◆ **Quarterly estimated tax payments**

Form IL-1120-ES, Estimated Income and Replacement Tax Payments for Corporations

Form IL-1040-ES, Estimated Income Tax Payment for Individuals

◆ **Automatic extension payments**

Form IL-505-B, Automatic Extension Payment
(for corporations, small business corporations, partnerships, fiduciaries, or exempt organizations)

Form IL-505-I, Automatic Extension Payment
(for individuals)



Sales and use tax payments accepted by EFT

◆ **Quarter-monthly payments**

Form PST-3, Prepaid Sales Tax Quarter-Monthly Payment
(for prepaid sales tax payments)

Form RR-3, Sales and Use Tax Quarter-Monthly Payment
(for accelerated sales and use tax filers)

General Information

◆ **Monthly return payments**

Form ART-1, Automobile Renting Occupation and Use Tax Return

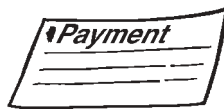
Form CMFT-1, County Motor Fuel Tax Return

Form PST-1, Prepaid Sales Tax Return

Form ST-1, Sales and Use Tax Return

Form ST-4, Metropolitan Pier and Exposition Authority (MPEA) Food and Beverage Tax Return

Form ST-14, Chicago Home Rule Municipal Soft Drink Retailers' Occupation Tax Return



Excise tax payments accepted by EFT

◆ **Estimated payments**

Form ICT-1, Electricity Distribution and Invested Capital Tax Estimated Payment

◆ **Quarter-monthly payments**

Form RPU-50, Quarter-Monthly Payment - [Gas, Telecommunications, Electric]

◆ **Monthly, quarterly, and annual return payments**

Form ICT-4, Electricity Distribution and Invested Capital Tax Return

Form RG-1, Gas Revenue Tax Return

Form RHM-1, Hotel Operators' Occupation Tax Return

Form RL-26, Liquor Revenue Return

Form RL-26-A, Liquor Revenue Airline Return

Form RPU-13, Electricity Excise Tax Return

Form RT-2, Telecommunications Tax Return

Form RT-10, Telecommunications Infrastructure Maintenance Fee Return

Form TP-1, Tobacco Products Tax Return

◆ **Order-invoice payments** (see Page 24)

Form RC-1-A, Cigarette Tax Stamp Order-Invoice

General Information

Must I send in my payment forms?

Do not send us the following payment forms if you are registered to send your payment to us by EFT:

- ◆ Form ICT-1
- ◆ Form IL-1040-ES
- ◆ Form IL-1120-ES
- ◆ Form IL-501
- ◆ Form IL-505-B
- ◆ Form IL-505-I
- ◆ Form PST-3
- ◆ Form RPU-50
- ◆ Form RR-3

What forms must I still file?

You **must** file the following tax forms by the due date. The fact that you make payments by EFT **does not** eliminate your requirement to file your tax forms timely.



- ◆ Form ART-1, Automobile Renting Occupation and Use Tax Return
- ◆ Form CMFT-1, County Motor Fuel Tax Return
- ◆ Form ICT-4, Electricity Distribution and Invested Capital Tax Return
- ◆ Form IL-941, Illinois Quarterly Withholding Income Tax Return
- ◆ Form PST-1, Prepaid Sales Tax Return
- ◆ Form RC-1-A, Cigarette Tax Stamp Order-Invoice (as needed)
- ◆ Form RC-6, Cigarette Revenue Return
- ◆ Form RC-6-A, Out-of-State Cigarette Revenue Return
- ◆ Form RG-1, Gas Revenue Tax Return
- ◆ Form RHM-1, Hotel Operators' Occupation Tax Return
- ◆ Form RL-26, Liquor Revenue Return
- ◆ Form RL-26-A, Liquor Revenue Airline Return
- ◆ Form RPU-13, Electricity Excise Tax Return
- ◆ Form RT-2, Telecommunications Tax Return
- ◆ Form RT-10, Telecommunications Infrastructure Maintenance Fee Return
- ◆ Form ST-1, Sales and Use Tax Return (If you use TeleFile to file your return, see Page 30.)
- ◆ Form ST-4, Metropolitan Pier and Exposition Authority (MPEA) Food and Beverage Tax Return
- ◆ Form ST-14, Chicago Home Rule Municipal Soft Drink Retailers' Occupation Tax Return
- ◆ Form TP-1, Tobacco Products Tax Return

General Information

What are the EFT payment options?

Illinois' EFT Program offers two primary payment options:

- ◆ Automated Clearing House debit (ACH debit)
- ◆ Automated Clearing House credit (ACH credit)

We also offer the Federal Reserve Wire Transfer (Fedwire) **only** as an emergency backup payment method.

See "EFT Payment Options" beginning on Page 11 for more information.

What if I need additional assistance?

If you have questions, need help completing a return, or want to verify that your payment was received, you may



call us at

1 800 732-8866, 217 782-3336, or

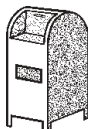
1 800 544-5304 our TDD (telecommunications device for the deaf)



visit our offices Monday through Friday for "walk-in" assistance

Walk-in hours at our Springfield office, at 101 West Jefferson Street, are 8:00 a.m. to 5:00 p.m.

Walk-in hours at our Chicago office, at 100 West Randolph Street, are 8:30 a.m. to 5:00 p.m.



write to us at

ILLINOIS DEPARTMENT OF REVENUE

PO BOX 19044

SPRINGFIELD IL 62794-9044

General Information

What if I have questions about the EFT Program?



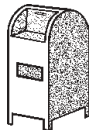
call our EFT staff weekdays between 7:45 a.m. and 4:15 p.m. at

217 782-6257



Send a fax to us at

217 524-8282



write to us at

ELECTRONIC FUNDS TRANSFER DIVISION
PO BOX 19015
SPRINGFIELD IL 62794-9015

What if I need forms or schedules?

If you need forms or schedules, you may



visit our Web site at

www.Iltax.com



call Illinois Tax Fax, our fax-on-demand service at

217 785-3400



call our 24-hour Forms Order Line at

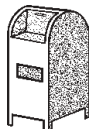
1 800 356-6302



visit one of our offices Monday through Friday

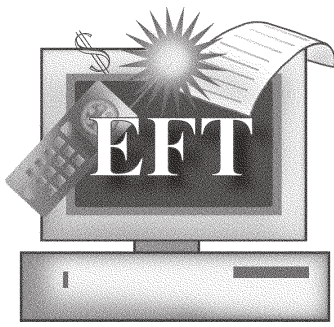
ILLINOIS DEPARTMENT OF REVENUE
101 WEST JEFFERSON STREET
SPRINGFIELD IL 62702

ILLINOIS DEPARTMENT OF REVENUE
100 WEST RANDOLPH STREET
CHICAGO IL 60601



write to us at

ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19015
SPRINGFIELD IL 62794-9015



EFT Payment Options

What does “ACH” mean?

“ACH” is an acronym that stands for “Automated Clearing House.” An ACH is a central distribution and settlement point where electronic debits and credits between financial institutions are cleared. The term includes any Federal reserve bank or an organization established by agreement with the National Automated Clearing House Association (NACHA). The NACHA is a clearing house where entries between banks or bank accounts are transmitted or received and who authorizes an electronic transfer of funds between such banks or bank accounts.

What is the ACH debit payment option?

An ACH **debit** is the electronic transfer of funds from your account when you instruct, or authorize us to instruct, our data collection service to transfer the funds. The funds then clear the ACH and are deposited in our account.

If you choose this method, our vendor will initiate a prenotification transaction “pre-note” within 15 days of registration, on your behalf. The pre-note is a test to verify that your account and routing transit numbers are accurate and that other features of the processing system are working. No funds are involved.



If you utilize any type of “electronic payment block” or “positive pay system” on your account, you may need our ACH originator ID for your financial institution. We use multiple IDs based on the tax type and type of authorization, so you will need to call us at 217 782-6257 in order for us to give you the correct one.

What must I do to transfer the funds by ACH debit?

Once we have received your completed and signed EFT-1, we will send you a detailed set of instructions for your particular tax type. If you file your liquor or telecommunications return electronically and pay electronically, please review the applicable publication, RL-750, Electronic Filing Liquor Returns, or RT-750, Electronic Filing Telecommunication Returns for more information.

EFT Payment Options

How do I know that the funds have been received for an ACH debit?

Once you initiate a funds transfer, you will receive confirmation acknowledging that your payment has been processed.



We do not provide acknowledgments for cigarette tax stamp purchases.

What is the ACH credit payment option?

An ACH **credit** is an electronic transfer that occurs when you tell your own financial institution to originate an entry for deposit into our account. We recommend that you contact your bank to determine what ACH services they offer and what fees they charge you when using this option.

If you choose the ACH credit option, you must process a prenotification transaction “pre-note” at least 10 business days before you transfer your first payment. The pre-note is a test to verify your account and routing transit numbers are accurate and other features of the processing system are working.



This option is not available for cigarette tax stamp purchases.

What must I do to transfer the funds by ACH credit?

To actually transfer funds, you must initiate a credit. Instruct your bank to transfer the amount of tax due from your bank account to your tax account with us. Your bank will insert a “trace number” into the payment transaction. The trace number is used to verify that your payment was transferred. In addition to the payment amount, your account posting information is sent with the funds transfer using the CCD+ format. “CCD+” is a standard format used to accept tax payments by means of the ACH credit. A copy of the CCD+ format is included in this booklet (see Exhibit 2, Pages 35 through 41).



Generally, you must initiate the ACH credit at least one banking business day before the due date so that the funds are available on the due date. **However, your bank may require additional days to initiate the credit.** We suggest that you contact your bank to determine when you should initiate your payment transaction.

EFT Payment Options

We will send you a detailed set of instructions about initiating a pre-note and how the ACH credit option works if you choose this option on your completed Form EFT-1.

How do I know that the funds have been received for an ACH credit?

Your bank will insert a “trace number” into the payment transaction. The trace number is used to verify that your payment was transferred.

What is the Federal Reserve Wire Transfer (Fedwire) payment option?

A Federal Reserve Wire Transfer, or “Fedwire,” is any transaction that uses the national electronic payment system to transfer funds through Federal Reserve Banks. For purposes of the EFT program, a Fedwire is similar to an ACH Credit. You originate a transaction at your own financial institution, but you use the Federal Reserve banking system to debit your own bank account and credit your funds to the State Treasury.



We offer this option only as an emergency backup for an ACH debit or ACH credit. If you cannot initiate your ACH debit or ACH credit transaction on time, this is the **only** electronic alternative available to avoid late-payment penalties and interest.

What must I do to transfer the funds by emergency Fedwire?

You must call us before you use the fedwire option. Fedwire is **not** a routine electronic funds transfer option. You may call our EFT staff weekdays between 7:45 a.m. and 4:15 p.m. at 217 782-6257.

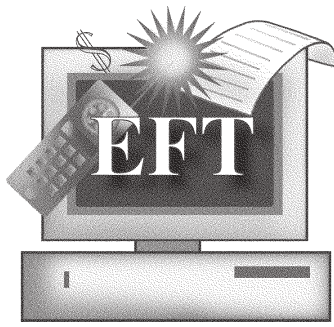
How do I know that a Fedwire has been sent?

Your bank should give you a paper copy of the transmission for your records.

EFT Payment Options

Is there a charge to
use the Fedwire
payment option?

Yes. Fedwires have costs associated with them for both the initiator and the receiver. If you use this option, you must pay the initiator's fee charged by your financial institution.



Payment Due Dates

When is my EFT payment due?

Your required payment due date does not change when making your payment by EFT. The due dates vary by tax type. Your payment **must be deposited** into our account **on or before** the due date in order for us to consider it timely.

For purposes of EFT, we have adopted the same treatment as the Federal Reserve System for recognizing due dates that fall on weekends or Federal Reserve holidays.

What if my due date is on a weekend or holiday?

If your due date is on a weekend or an observed holiday, your payment is due the **next** business banking day following the weekend or holiday. **You must complete your payment transaction on or before the last banking day before the weekend or holiday.**

If you are electronically filing your return and your payment in the same transaction, please refer to the specific electronic filing guide instructions for the correct due dates and deadlines for the tax you are paying.

If you do not initiate your payment transaction on or before the last banking day before the weekend or holiday, your payment **will not** be credited to our account by the due date.

For EFT purposes, the information contained in this section explains the due dates for the respective tax types. See Pages 18 through 26 for specific due dates by tax type.

Payment Due Dates

What if my payment is not deposited by the due date?

If your payment is not deposited by the due date, you may be subject to penalties and interest.



The provisions of Section 1.25 of the Statute on Statutes, [5 ILCS 70/1.25] **do not** apply to EFT payments because these payments are not sent by mail.

If a payment delay occurs for which you are not responsible, we will ask you to send us proof of your good-faith attempt to transfer funds by the due date. We then will review your account, the information you provide, and our rules and regulations to determine whether or not you have “reasonable cause” for transmitting your payment late.

Examples of situations for which reasonable cause applies are listed below.

- ◆ The inability to gain access to the EFT system on the required date because of a system failure beyond your reasonable control.

For example:

- In the case of ACH debit transactions, you cannot make contact with the system to provide an instruction to transfer funds from your account, or
 - In the case of ACH credit transactions, your bank cannot gain access to the ACH network to arrange for a deposit.
- ◆ The failure of the EFT system to properly apply your payment.

Is there any other way for me to know that you received my payment?

You may verify that your payment was received by calling 1 800 732-8866, 217 782-3336, or 1 800 544-5304, our TDD (telecommunications device for the deaf).



Our records are updated within two business days after your payment was deposited. **Please allow for this time frame before you call.**

Payment Due Dates

What are the specific tax payment due dates?

The payment due dates are listed by the following tax types:

◆ **Income taxes**

- ◆ Corporate Income and Replacement Taxes
- ◆ Withholding Income Tax
- ◆ Individual Income Tax

◆ **Sales and use taxes**

- ◆ Retailers' Occupation Tax
- ◆ Service Occupation Tax
- ◆ Service Use Tax
- ◆ Use Tax
- ◆ Automobile Renting Occupation and Use Tax
- ◆ Chicago Home Rule Municipal Soft Drink Retailers' Occupation Tax
- ◆ County Motor Fuel Tax
- ◆ Metropolitan Pier and Exposition Authority (MPEA) Food and Beverage Tax
- ◆ Prepaid sales tax

◆ **Excise taxes**

- ◆ Electricity Distribution and Invested Capital Tax
- ◆ Gas Revenue Tax
- ◆ Electricity Excise Tax
- ◆ Telecommunications Tax
- ◆ Telecommunications Infrastructure Maintenance Fees
- ◆ Tobacco Products Tax
- ◆ Cigarette Tax
- ◆ Cigarette Use Tax
- ◆ Hotel Operators' Occupation Tax
- ◆ Liquor Revenue Tax
- ◆ Liquor Revenue Airline Tax

Payment Due Dates

Income taxes payment due dates

Calendar						
S	M	T	W	TH	F	S

Withholding income tax

◆ Quarter-monthly withholding income tax payments

If your cumulative amounts are greater than \$1,000, your payments are due within 3 banking days after the close of the current quarter-monthly period. Quarter-monthly periods end on the 7th, 15th, 22nd, and last day of each month.

DO NOT send us Form IL-501.

◆ Monthly withholding income tax payments

If your cumulative amounts are more than \$500, but less than \$1,000, your payments are due on or before the 15th day of the following month.

DO NOT send us Form IL-501.

◆ Quarterly and annual withholding income tax return payments

If you withhold less than \$500 per year, your **Form IL-941**, Illinois Quarterly Withholding Income Tax Return, and payment are due on or before January 31 of the following year.

If you withhold \$500 or more per year, your Form IL-941 and payment are due each quarter on or before:

- ◆ April 30,
- ◆ July 31,
- ◆ October 31, and
- ◆ January 31 of the following year.



Remember, you **must** file **Form IL-941** by the due date.

Payment Due Dates

Calendar						
S	M	T	W	TH	F	S

Income tax

◆ **Quarterly estimated income tax payments**

If you report and pay tax on a calendar-year basis, your estimated payments are due on or before:

- ◆ April 15,
- ◆ June 15,
- ◆ September 15, and
- ◆ December 15 (for corporations) or January 15 (for individuals).

If you report and pay tax on a fiscal-year basis, your estimated payments are due on or before the:

- ◆ 15th day of the 4th month of the tax year,
- ◆ 15th day of the 6th month of the tax year,
- ◆ 15th day of the 9th month of the tax year,
- ◆ 15th day of the 12th month of the tax year (for corporations) or
- ◆ 15th day of the first month of the following tax year (for individuals).

DO NOT send us Form IL-1120-ES or Form IL-1040-ES.

◆ **Automatic extension payments**

Payments for an extension of time to file an annual corporate return are due on or before the 15th day of the 3rd month following the end of the tax year. Payments for an extension of time to file an annual individual return are due on or before the 15th day of the 4th month following the end of the tax year.

DO NOT send us Form IL-505-B or Form IL-505-I.

Calendar						
S	M	T	W	TH	F	S

Sales and use taxes payment due dates

◆ **Quarter-monthly payments**

Quarter-monthly payments are due on or before the 7th, 15th, 22nd, and last day of the month. Please refer to your EFT-2, Sales and Use Tax Quarter-Monthly Payment Schedule, for your actual due dates.

DO NOT send us Form RR-3.

Payment Due Dates

◆ Monthly return payments

Your payment for your **Form ART-1**, Automobile Renting Occupation and Use Tax Return, **Form CMFT-1**, County Motor Fuel Tax Return, **Form ST-1**, Sales and Use Tax Return, **Form ST-4**, Metropolitan Pier and Exposition Authority (MPEA) Food and Beverage Tax Return, and **Form ST-14**, Chicago Home Rule Municipal Soft Drink Retailers' Occupation Tax Return are due on or before the 20th day of the month following the month the tax liability was incurred. For example, the liability for the month of January is due on or before February 20th.



Remember, you **must** file the following returns by the due date: **Form ART-1**, **Form CMFT-1**, **Form ST-1**, **Form ST-4**, and **Form ST-14**.

Calendar						
S	M	T	W	TH	F	S

Prepaid sales tax payment due dates

◆ Quarter-monthly payments

Quarter-monthly payments are due on or before the 7th, 15th, 22nd, and last day of the month. Please refer to your EFT-3, Prepaid Sales Tax Quarter-Monthly Payment Schedule, for your actual due dates.

DO NOT send us Form PST-3.

◆ Monthly return payments

Your payment for your **Form PST-1**, Prepaid Sales Tax Return, is due on or before the 20th day of the month following the month the tax liability was incurred. For example, the liability for the month of January is due on or before February 20th.



Remember, you **must** file **Form PST-1**, by the due date.

Payment Due Dates

Excise taxes payment due dates

Electricity Distribution and Invested Capital Tax

Calendar						
S	M	T	W	TH	F	S

◆ Estimated payments

Estimated payments are due on or before:

- ◆ March 15,
- ◆ June 15,
- ◆ September 15, and
- ◆ December 15.

DO NOT send us Form ICT-1, unless you are using a credit memorandum. See Page 27 for more information.

◆ Annual return payments

Your payment for your **Form ICT-4**, Electricity Distribution and Invested Capital Tax Return, is due on or before March 15th following the close of your tax period.



Remember, you **must** file **Form ICT-4** by the due date.

Calendar						
S	M	T	W	TH	F	S

Gas Revenue Tax

◆ Quarter-monthly payments

Quarter-monthly payments are due on or before the 7th, 15th, 22nd, and last day of the month for that month's liability.

DO NOT send us Form RPU-50, unless you are using a credit memorandum. See Page 27 for more information.

◆ Monthly return payments

Your payment for your **Form RG-1**, Gas Revenue Tax Return, is due on or before the 15th day of the month following the month for which you are filing. For example, a return payment for the month of January is due on or before February 15 of the same year.



Remember, you **must** file **Form RG-1** by the due date.

Payment Due Dates

◆ Quarterly return payments

Your payment for your **Form RG-1**, Gas Revenue Tax Return, is due on or before the last day of the month following the quarter for which you are filing. For example, a return payment for the 1st quarter is due on or before April 30 of the same year.



Remember, you **must** file **Form RG-1** by the due date.

◆ Annual return payments

Your payment for your **Form RG-1**, Gas Revenue Tax Return, is due on or before January 31 of the year following the year for which you are filing. For example, a return payment for calendar year 2001 is due on or before January 31, 2002.



Remember, you **must** file **Form RG-1** by the due date.

Calendar						
S	M	T	W	TH	F	S

Electricity Excise Tax

◆ Quarter-monthly payments

Quarter-monthly payments are due on or before the 7th, 15th, 22nd, and last day of the month for that month's liability.

DO NOT send us Form RPU-50, unless you are using a credit memorandum. See Page 27 for more information.

◆ Monthly return payments

Your payment for your **Form RPU-13**, Electricity Excise Tax Return, is due on or before the 15th day of the month following the month for which you are filing. For example, a return payment for the month of June is due on or before July 15 of the same year.



Remember, you **must** file **Form RPU-13** by the due date.

◆ Quarterly return payments

Your payment for your **Form RPU-13**, Electricity Excise Tax Return, is due on or before the last day of the month following the quarter for which you are filing. For example, a return payment for the 1st quarter is due on or before April 30 of the same year.



Remember, you **must** file **Form RPU-13** by the due date.

Payment Due Dates

◆ Annual return payments

Your payment for your **Form RPU-13**, Electricity Excise Tax Return, is due on or before January 31 of the year following the year for which you are filing. For example, a return payment for calendar year 2001 is due on or before January 31, 2002.



Remember, you **must** file **Form RPU-13** by the due date.

Calendar						
S	M	T	W	TH	F	S

Telecommunications Tax

◆ Quarter-monthly payments

Quarter-monthly payments are due on or before the 7th, 15th, 22nd, and last day of the month for that month's liability.

DO NOT send us Form RPU-50, unless you are using a credit memorandum. See Page 27 for more information.

◆ Monthly return payments

Your payment for your **Form RT-2**, Telecommunications Tax Return, is due on or before the last day of the month following the month for which you are filing. For example, a return payment for the month of June is due on or before July 31 of the same year.



Remember, you **must** file **Form RT-2** by the due date.

◆ Quarterly return payments

Your payment for your **Form RT-2**, Telecommunications Tax Return, is due on or before the last day of the month following the quarter for which you are filing. For example, a return payment for the 1st quarter is due on or before April 30 of the same year.



Remember, you **must** file **Form RT-2** by the due date.

◆ Annual return payments

Your payment for your **Form RT-2**, Telecommunications Tax Return, is due on or before January 31 of the year following the year for which you are filing. For example, a return payment for calendar year 2002 is due on or before January 31, 2003.



Remember, you **must** file **Form RT-2** by the due date.

Payment Due Dates

Calendar						
S	M	T	W	TH	F	S

Telecommunications Infrastructure Maintenance Fee

◆ **Monthly return payments**

Your payment for your **Form RT-10**, Telecommunications Infrastructure Maintenance Fee Return, is due on or before the 30th day of the month following the month for which you are filing. For example, a return payment for the month of January is due on or before February 28 of the same year.



Remember, you **must** file **Form RT-10** by the due date.

◆ **Quarterly return payments**

Your payment for your **Form RT-10**, Telecommunications Infrastructure Maintenance Fee Return, is due on or before the 15th day of the month following the quarter for which you are filing. For example, a return payment for the 1st quarter is due on or before April 15 of the same year.



Remember, you **must** file **Form RT-10** by the due date.

Calendar						
S	M	T	W	TH	F	S

Tobacco Products Tax

◆ **Monthly return payments**

Your payment for your **Form TP-1**, Tobacco Products Tax Return, is due on or before the 15th day of the month following the month for which you are filing. For example, a return payment for the month of January is due on or before February 15 of the same year.



Remember, you **must** file **Form TP-1** by the due date.

Calendar						
S	M	T	W	TH	F	S

Cigarette and Cigarette Use Taxes

◆ **Cigarette Tax Stamp Order Invoice, Form RC-1-A**

Your payment for your **Form RC-1-A**, Cigarette Tax Stamp Order Invoice, is due when you submit that form or within 30 days if you are authorized to make your final payment 30 days after the purchase.

When you purchase cigarette revenue tax stamps, you must attach Form RC-1-AE, Cigarette Revenue Tax Stamp Electronic Funds Transfer Authorization, to your Form RC-1-A, Cigarette Tax Stamp Order Invoice. You must complete both forms indicating the dollar amount that you are authorizing us

Payment Due Dates

to debit from your account and send both forms to us. Once we receive those forms, we will initiate a debit for the amount you authorized and send your stamps. If you are authorized to make payments 30 days after the purchase, we will initiate the debit in 30 days. Distributors who are not authorized to delay payment for 30 days must submit their Form RC-1-A and Form RC-1-AE to the department by 11:30 a.m. at least one banking day prior to the date the stamps are to be picked up.



Remember, you **must** file **Form RC-6**, Cigarette Revenue Return, or **RC-6-A**, Out-of-State Cigarette Revenue Return, by the due date.

Calendar						
S	M	T	W	TH	F	S

Hotel Operators' Occupation Tax

◆ **Monthly return payments**

Your payment for your **Form RHM-1**, Hotel Operators' Occupation Tax Return, is due on or before the last day of the month following the month for which you are filing. For example, a return payment for the month of January is due on or before February 28 of the same year.



Remember, you **must** file **Form RHM-1** by the due date.

◆ **Annual return payments**

Your payment for your **Form RHM-1**, Hotel Operators' Occupation Tax Return, is due on or before January 31 of the year following the year for which you are filing. For example, a return payment for calendar year 2002 is due on or before January 31, 2003.



Remember, you **must** file **Form RHM-1** the due date.

Calendar						
S	M	T	W	TH	F	S

Liquor Revenue Tax

◆ **Monthly return payments**

Your payment for your **Form RL-26**, Liquor Revenue Return, is due on or before the 15th day of the month following the month for which you are filing. For example, a return payment for the month of April is due on or before May 15 of the same year.



Remember, you **must** file **Form RL-26** by the due date.

Payment Due Dates

Calendar						
S	M	T	W	TH	F	S

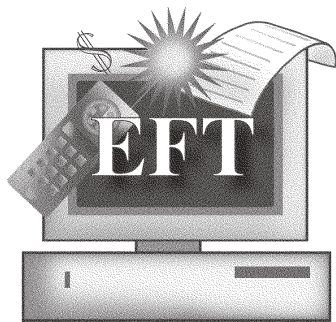
Liquor Revenue Airline Tax

◆ Monthly return payments

Your payment for your **Form RL-26-A**, Liquor Revenue Airline Return, is due on or before the 15th day of the month following the month for which you are filing. For example, a return payment for the month of March is due on or before April 15 of the same year.



Remember, you **must** file **Form RL-26-A** by the due date.



Frequently Asked Questions

What should I do if I do not owe any tax for a reporting period?

If you do not owe any tax for a reporting period, that is, your tax equals zero (0.00), **do not initiate** an ACH transaction and **do not send us** zero-dollar payment vouchers. We do not require a zero-dollar transaction. However, you must file any required tax returns. (See Page 8.)

Can I use an overpayment, credit, or credit memorandum from a prior liability period?

Yes. If we have verified and approved an overpayment or credit memorandum for Forms RR-3, or PST-3, you may use this credit. To use your credit, please fax us a copy of your credit memorandum or Form SOA-1, Statement of Account, at least one day before the payment due date. Tell us the amount of the credit you would like to use and to what tax payments you would like to have the credit applied.



Fax this information to the EFT Division weekdays between 8:00 a.m. and 4:30 p.m. at 217 524-8282.



If you have any questions, please call the EFT staff at 217 782-6257.

If you have a credit memorandum and you want to apply it towards tax you owe, as reported on your Forms ICT-1, ICT-4, RG-1, RL-26, RL-26-A, RPU-13, RPU-50, RT-2, RT-10, or TP-1, write the amount you wish to use on the appropriate line of your return or payment voucher. You do not need to send us a copy of the credit memorandum you are using.



If you have any questions about using a credit memorandum for any of these forms or forms not listed above, please call our Miscellaneous Taxes Division weekdays between 8:00 a.m. and 4:30 p.m. at 217 785-5851.

For all other credits and overpayments, you must continue to follow the instructions for your forms.

Frequently Asked Questions

Do I report cents if I owe an even-dollar amount?

Yes. Always report cents even though they may be zero (1.00).

What if I make payments for different tax returns or payment vouchers?

If you make multiple payments to us for more than one type of tax return or payment voucher, you must initiate separate transactions.

May I initiate a payment today to be debited at a later date?

You may make payments for future due dates, also known as warehousing, if you use the ACH debit option. You will receive a confirmation acknowledging each transaction. Your account will be debited on the dates you specify.



We do not provide acknowledgments for cigarette tax stamp purchases.



If you have any questions, please call the EFT staff at 217 782-6257.

May I change previously reported EFT payment information?

You may change previously reported EFT payment information. If you are using ACH debit, you **must** complete your change by the specific deadline stated in your instructions.

If you are using ACH credit, have your bank initiate another ACH credit transaction for the amount your tax was underpaid. If you overpaid, call us for assistance in getting the proper credit or refund of any overpayment.



Call our Taxpayer Assistance Division at 1 800 732-8866 or 217 782-3336, or 1 800 544-5304, our TDD (telecommunications device for the deaf).

Frequently Asked Questions

What if I need to make a notice or assessment payment?

You must mail a paper remittance, such as a check or money order, if you need to pay an account balance. Mail your payment to the address on the notice or assessment.

What if I change financial information or institutions?

If you have selected the ACH debit option and you are changing financial information, you must notify us in writing or by completing another Form EFT-1. Be sure to tell us the effective date of the financial changes.



If you prefer, you may fax us your changes at 217 524-8282.

If you selected the ACH credit option and you change financial information, you do not need to contact us. Your financial institution must initiate an ACH “pre-note.”

What if my account information changes?

You must report all changes in business account information (e.g., name, address, telephone number, or contact person) to us so that your account remains current.



To report changes in business account information, call our Taxpayer Assistance Division at 1 800 732-8866 or 217 782-3336, or 1 800 544-5304, our TDD (telecommunications device for the deaf).



If you prefer, you may fax us your changes at 217 524-8282.

Frequently Asked Questions

Must a designated agent report changes in client status?

Yes. You must tell us if you are a designated agent and have been making payments on behalf of a taxpayer who no longer receives your services.



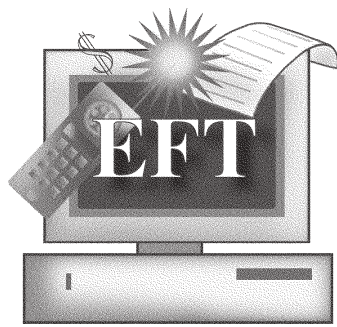
To report changes, call our Taxpayer Assistance Division at 1 800 732-8866 or 217 782-3336, or 1 800 544-5304, our TDD (telecommunications device for the deaf).



If you prefer, you may fax us your changes at 217 524-8282.

How do I make my payments if I file my return electronically?

If you file your return electronically, please see your specific instructions, as well as your electronic filing guide, to find specifications and deadlines for making your payment.



What exhibits are included?

This chapter contains two exhibits.

Exhibit 1

◆ **Form EFT-1, Authorization Agreement for Electronic Funds Transfer**

This is the form that you must complete in order to participate in the EFT program.

Exhibit 2

◆ **ACH Credit Tax Payment Format Specifications (CCD+)**

This section includes specifications and implementation considerations. (See Pages 35 through 41.)

- ◆ National Automated Clearing House Association (NACHA)
- ◆ Record formats
- ◆ NACHA record formats for CCD+ entries flow

We have included footnotes that explain how fields must be used with the TXP convention, where applicable.

Notes



Illinois Department of Revenue

EFT-1 Authorization Agreement for Electronic Funds Transfer

Part 1: Complete the taxpayer information

1 Taxpayer's name _____

2 Street address _____

P.O. Box, Suite number _____

City _____ State _____ ZIP _____

3 Federal employer identification number (FEIN) _____

4 Illinois business tax (IBT) number _____

5 Social Security number _____

Note If you are the designated agent and completing this authorization form on behalf of this taxpayer, the taxpayer must sign in Part 6, unless you have a signed Form IL-2848-E in your records for that taxpayer.

Part 2: Complete the designated agent information (Complete only if the designated agent will be making your payments.)

1 Designated agent's name _____

2 Street address _____

P.O. Box, Suite number _____

City _____ State _____ ZIP _____

3 Contact person's name _____

4 Telephone number _____ Fax number _____

Note If you choose the ACH debit option and the bank account used to make payments is the designated agent's, an authorized officer of the agent must sign below in order to give the department authorization to debit that account.

5 Signature authorization for EFT Program (Authorized officer of designated agent) _____

Part 3: Complete the EFT account registration activity

1 ☐ Initial set up ☐ Changes* (Include effective date.) 2 ACH option: (Select only one.) ☐ Debit ☐ Credit

*Specify change _____

Note If you chose the ACH debit option, you must complete Part 5 below.

Part 4: Check all tax payments and fees that apply to this authorization agreement

1 Corporate Income Tax <input type="checkbox"/> IL-1120-ES <input type="checkbox"/> IL-505-B	10 Electricity Dist. and Invested Capital <input type="checkbox"/> ICT-1 <input type="checkbox"/> ICT-4
2 Withholding Income Tax <input type="checkbox"/> IL-501 <input type="checkbox"/> IL-941	11 Gas Revenue Tax <input type="checkbox"/> RPU-50 <input type="checkbox"/> RG-1
3 Individual Income Tax <input type="checkbox"/> IL-1040-ES <input type="checkbox"/> IL-505-I	12 Electricity Excise Tax <input type="checkbox"/> RPU-50 <input type="checkbox"/> RPU-13
4 Sales and Use Tax <input type="checkbox"/> RR-3 <input type="checkbox"/> ST-1	13 Telecomm. Taxes (state and local) <input type="checkbox"/> RPU-50 <input type="checkbox"/> RT-2
5 Automobile Renting Occupation and Use Tax <input type="checkbox"/> ART-1	14 Telecomm. Infrastructure Maintenance Fees <input type="checkbox"/> RT-10
6 Chicago home rule municipal soft drink retailers' occupation tax <input type="checkbox"/> ST-14	15 Tobacco Products Tax <input type="checkbox"/> TP-1
7 County Motor Fuel Tax <input type="checkbox"/> CMFT-1	16 Cigarette Tax (ACH debit option only) <input type="checkbox"/> RC-1-A
8 MPEA Food & Beverage Tax <input type="checkbox"/> ST-4	17 Hotel Operators' Occupation Tax <input type="checkbox"/> RHM-1
9 Prepaid Sales Tax <input type="checkbox"/> PST-3 <input type="checkbox"/> PST-1	18 Liquor Revenue Tax <input type="checkbox"/> RL-26
	19 Liquor Revenue Airline Tax <input type="checkbox"/> RL-26-A

Part 5: Complete only if the ACH debit payment option is being used (Consult your financial institution.)

1 Financial institution's name _____

2 Street address _____

P.O. Box, Suite number _____

City _____ State _____ ZIP _____

3 Account types: ☐ Corporate OR ☐ Individual/Consumer
☐ Checking OR ☐ Savings

4 Name on account _____

5 Account number _____

6 Routing transit number _____

Note If you pay different tax liabilities using different accounts, you must complete a separate Form EFT-1 for each account. The taxpayer being registered must sign each Form EFT-1, unless you have a signed Form IL-2848-E in your records for that taxpayer.

Part 6: Signature authorization of taxpayer, authorized officer, or partner

Under penalties of perjury, I state that I have examined this form and to the best of my knowledge it is true, correct, and complete. The Illinois Department of Revenue is authorized to use this information in accordance with the Department of Revenue Law of the Civil Administrative Code of Illinois and all applicable Illinois tax acts. This agreement shall remain in force until the department receives written notification from the taxpayer.

Signature of taxpayer, authorized officer, or partner _____

Title _____

Month / Day / Year _____

Note The EFT contact person's information must be completed.

Contact person's telephone number _____

Fax number _____

EFT contact person (Please print) _____

Contact person's e-mail address _____

Mail to: Illinois Department of Revenue, P.O. Box 19015, Springfield, IL 62794-9015 or fax to 217 524-8282.

EFT-1 Front (R-3/03)

This form is authorized by the Department of Revenue Law of the Civil Administrative Code. Disclosure of this information is required. Failure to comply may result in a penalty. This form has been approved by the Forms Management Center. IL-492-3255

Form EFT-1 Instructions

General Information

Which parts must I complete?

Everyone must complete Parts 1, 3, 4, and 6.

- Complete Part 2 if you will use a designated agent to transfer payments for you. If you are the designated agent and completing this authorization form on behalf of this taxpayer, be sure to have the taxpayer sign this Form EFT-1 in Part 6, unless you have a signed Form IL-2848-E, Power of Attorney for Electronic Processing, for that taxpayer and keep with your books and records and make it available to us at our request.
- Complete Part 5 if you are using the ACH debit option.

Must I send the payment vouchers or returns?

When you pay by EFT,

- **Do not** mail the payment vouchers (Forms ICT-1, IL-1040-ES, IL-1120-ES, IL-501, IL-505-B, IL-505-I, PST-3, RPU-50, or RR-3).
- You **must file** the following forms (Forms ART-1, CMFT-1, ICT-4, IL-941, PST-1, RC-1-A, RC-6, RC-6-A, RG-1, RHM-1, RL-26, RL-26-A, RPU-13, RT-10, RT-2, ST-1, ST-4, ST-14, and TP-1) by the due date, although you make your payments by EFT.

What if I need help?

If you need assistance, please see Booklet EFT-8, Electronic Funds Transfer Guide, for more information. If you prefer, you may call our Springfield office weekdays between 8 a.m. and 5 p.m. at **1 800 732-8866, 217 782-3336, or 1 800 544-5304**, our TDD (telecommunications device for the deaf). You also may visit our Web site at **www.ILtax.com** or write to us at

ELECTRONIC FUNDS TRANSFER DIVISION
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19015
SPRINGFIELD IL 62794-9015

Specific Instructions

Part 1: Complete the taxpayer information

Lines 1 and 2 — Write your name and address.

Line 3 — Write your federal employer identification number (FEIN).

Line 4 — Write your Illinois business tax (IBT) number.

Line 5 — Write your Social Security number (SSN) if you will pay individual income taxes by EFT.

Part 2: Complete the designated agent information

Complete Part 2 if you will be using a designated agent to transfer payments for you. If you are the designated agent and completing this authorization form on behalf of this taxpayer, be sure to have the taxpayer sign this Form EFT-1 in Part 6, unless you have a signed Form IL-2848-E for that taxpayer and keep it with your books and records and make it available to us at our request.

Note If you choose the ACH debit option and the bank account used to make payments is the designated agent's, an authorized officer of the agent must sign in Part 2, Line 5 in order to give the department authorization to debit that account.

Part 3: Complete the EFT account registration activity

Line 1 — Check the appropriate box to tell us if this the first time you are registering to pay tax by EFT or if you are changing any account information on a Form EFT-1 that you previously filed. If you are changing any account information, please write the correct information on the appropriate lines.

To keep your account current, you must report all changes in financial or business account information (e.g., name, address, telephone number, and account and routing numbers). Please include an effective date for any financial changes.

Line 2 — Check the appropriate box to tell us which payment option you want to use.

If you chose the **ACH credit option**, you must process a pre-notification transaction ("pre-note") at least 10 business days before you make your first remittance. This transaction is a "zero-dollar" or "dummy" transaction used to test the accuracy of account numbers and other features of the processing system. No funds are involved. After we receive your completed and properly signed Form EFT-1, we will give you instructions about initiating a "pre-note."

If you chose the **ACH debit option**, our vendor will initiate a pre-notification transaction ("pre-note") on your behalf. This transaction takes place within 15 days of registration in order to test the accuracy of account numbers, routing transit numbers, and other features of the processing system. No funds are involved. After we receive your completed and properly signed Form EFT-1, we will send you the necessary instructions to follow when making payments by EFT and tell you the date you may begin making payments.

Part 4: Check all tax payments and fees that apply to this authorization agreement

Check the appropriate boxes to tell us which tax payments and fees you want to (or must) pay by EFT.

Part 5: Complete only if the ACH debit payment option is being used

Lines 1 and 2 — Write the name and address of the financial institution.

Line 3 — Check the corporate or individual/consumer account type and check the type of account you will be using, checking or savings.

Lines 4 and 5 — Write your bank account number and routing transit number.

Note Please make sure that all of your account information is complete, correct, and legible.

Part 6: Signature authorization of taxpayer, authorized officer, or partner

Sign your name, title, and date (even if you are using a designated agent).

The EFT contact person should be the person who will be initiating and making the electronic funds transfer. Be sure to include that person's telephone, fax number, and e-mail address, if available.

ACH Credit Tax Payment Format Specifications

The ACH credit tax payment specifications and implementation considerations are shown below.

◆ **National Automated Clearing House Association (NACHA)**

◆ **Record formats**

◆ **NACHA record formats for CCD+ entries flow in the following order:**

- ◆ File Header Record
- ◆ Company/Batch Header Record
- ◆ Entry Detail Record
- ◆ Addenda Record (Carries an 80 character free form field)
- ◆ Company/Batch Control Record
- ◆ File Control Record

The following pages contain NACHA formats and footnotes that explain how fields are to be utilized in conjunction with the TXP convention. For more specific information on NACHA formats, specifications, and definitions, see the NACHA rule book.

ACH File Record Format for All Entries

File Header Record

Data Element Name	Record Type	Priority Code	Immediate Destination	Immediate Origin	Transmission Date	Transmission Time	File ID Modifier	Record Size	Blocking Factor	Format Code	Immediate Destination Name	Immediate Origin Name	Reference Code
Field Inclusion Requirement	M	R	M	M	M	O	M	M	M	M	M	M	O
Contents	'1'	Numeric	TTTTTAAAC	TTTTTAAAC	YYMMDD	HHMM	Alphanumeric	'094'	'10'	'1'	Alphanumeric	Alphanumeric	Alphanumeric
Length	1	2	10	10	6	4	1	3	2	1	23	23	8
Position	01-01	02-03	04-13	14-23	24-29	30-33	34-34	35-37	38-39	40-40	41-63	64-86	87-94

File Control Record

Data Element Name	Record Type Code	Batch Count	Block Count	Entry/ Addenda Count	Entry Hash	Total Debit Entry Dollar Amount in File	Total Credit Entry Dollar Amount in File	Reserved
Field Inclusion Requirement	M	M	M	M	M	M	M	N/A
Contents	'9'	Numeric	Numeric	Numeric	Numeric	\$\$\$\$\$\$\$\$\$cc	\$\$\$\$\$\$\$\$\$cc	blank
Length	1	6	6	8	10	12	12	39
Position	01-01	02-07	08-13	14-21	22-31	32-43	44-55	56-94

ACH Batch Record Format for All Entries

Company/Batch Header Record

Data Element Name	Record Type	Service Class Code	Company Name	Company Discretionary Data	Company Identification	Standard Entry Class Code	Company Entry Description	Company Descriptive Date	Effective Entry Date	Settlement Date (Julian)	Originator Status Code	Originating DFI Identification	Batch Number
Field Inclusion Requirement	M	M	M	O	R	M	M	O	R	Inserted by receiving ACH	M	M	R
Contents	'5'	Numeric	Alphameric	Alphameric	Alphameric	Alphameric	Alphameric	Alphameric	YYMMDD	Numeric	Alphameric	TTTTAAAA	Numeric
Length	1	3	16	20	10	3	10	6	6	3	1	8	7
Position	01-01	02-04	05-20	21-40	41-50	51-53	54-63	64-69	70-75	76-78	79-79	80-87	88-94

Company/Batch Control Record

Data Element Name	Record Type Code	Service Class Code	Entry/ Addenda Count	Entry Hash	Total Debit Entry Dollar Amount	Total Credit Entry Dollar Amount	Company Identification	Message Authentication Code	Reserved	Originating DFI Identification	Batch Number
Field Inclusion Requirement	M	M	M	M	M	M	R	O	N/A	M	R
Contents	'8'	Numeric	Numeric	Numeric	\$\$\$\$\$\$\$\$\$cc	\$\$\$\$\$\$\$\$\$cc	Alphameric	Alphameric	blank	TTTTAAAA	Numeric
Length	1	3	6	10	12	12	10	19	6	8	7
Position	01-01	02-04	05-10	11-20	21-32	33-44	45-54	55-73	74-79	80-87	88-94

¹ The information contained in this field is to be determined by the originator (corporation).

Sequence of Records for CCD Entries

Entry Detail Record

Data Element Name	Record Type Code	Transaction Code	Receiving DFI Identification	Check Digit	DFI Account Number	Amount	Individual Identification Number	Individual Name	Discretionary Data	Addenda Record Indicator	Trace Number
Field Inclusion Requirement	M	M	M	M	R	M	O	R	O	M	M
Contents	'6'	Numeric	TTTTAAAA	Numeric	Alphameric	\$\$\$\$\$\$\$\$\$cc	Alphameric ²	Alphameric ³	Alphameric	Numeric	Numeric
Length	1	2	8	1	17	10	15	22	2	1	15
Position	01-01	02-03	04-11	12-12	13-29	30-39	40-54	55-76	77-78	79-79	80-94

Addenda Record

Data Element Name	Record Type Code	Addenda Type Code	Free Form	Special Addenda Sequence Number	Entry Detail Sequence Number
Field Inclusion Requirement	M	M	O	M	M
Contents	'7'	'05'	Alphameric ⁴	Numeric	Numeric
Length	1	2	80	4	7
Position	01-01	02-03	04-83	84-87	88-94

2 The information contained in this field may be determined by the originator (corporation).

3 The information contained in this field may be determined by the receiver.

4 This field carries the remittance information in the TXP format.

Tax Payment (TXP) Addendum (CCD+) Format

Field number	Field name data elements and separators	Field requirements	Data element type	Min/max use	Contents
	Segment Identifier	M			TXP
	Separator				*
TXP01	Taxpayer ID	M	AN	1/15	XXXXXXXXXXXXXXXXXX
	Separator				*
TXP02	Tax Type Code	M	ID	1/5	XXXXX
	Separator				*
TXP03	Tax Period End Date	M	DT	6/6	YYMMDD
	Separator				*
TXP04	Amount Type	M	ID	1/1	X
	Separator				*
TXP05	Amount	M	N2	1/10	\$\$\$\$\$\$\$cc
	Separator				*
TXP06	Amount Type	O	ID	1/1	X
	Separator				*
TXP07	Amount	C	N2	1/10	\$\$\$\$\$\$\$cc
	Separator				*
TXP08	Amount Type	O	ID	1/1	X
	Separator				*
TXP09	Amount	C	N2	1/10	\$\$\$\$\$\$\$cc
	Separator				*
TXP10	Taxpayer Verification	O	AN	1/6	XXXXXX
	Terminator	M			\

“AN” The string type data element is symbolized by the representation, AN. Contents of string type data elements are a sequence of letters, digits, spaces, and/or special characters. The contents shall be left-justified. Trailing spaces should be suppressed unless they are necessary to satisfy a minimum length requirement.

“AMOUNT” The Amount fields are used to carry the dollar amount(s) owed and/or being paid. Only one amount field (TXP05) is required; the other two amount fields (TXP07 and TXP09) are conditional upon the presence of the amount type fields (TXP06 and TXP08 respectively). Thus, if TXP06 is not utilized, then TXP07 will not appear in the convention. When the amount field is used, it should always contain cents (cc).

“AMOUNT TYPE” The amount type is used to identify the type of amount that follows. To date, identified values include, T for Tax (this is the only item used in Illinois presently), I for Interest, P for Penalty, S for State, L for Local, and C for City. It is expected that each state will adopt its own table of amount types and share this information with their corporate taxpayers.

“CONDITIONAL (C)” The presence of this field (data element) is dependent on the value or presence of other fields (data elements) in the convention.

“DT” The date type data element is symbolized by the representation, DT. Format for the date type is YYMMDD. YY is the last two digits of the year (00-99), MM is the numeric value of the month (01-12), and DD is the numeric value of the day (01-31).

“DATA ELEMENT TYPE” The Data Element Type identifies the type of information contained in the data element (field). For instance, AN, ID, DT, N2.

“FIELD REQUIREMENT” The field requirement of a field (data element) indicates whether the field is mandatory (M), optional (O), or conditional (C).

“ID” The identifier type data element is symbolized by the representation, ID. An identifier data element shall always contain a value from a predefined list of values.

“MANDATORY (M)” This field (data element) shall appear in the convention.

“MIN/MAX USE” The min/max use of a field specifies the minimum and maximum length of a particular field. For example, 1/6 indicates that this data element must carry at least one character, but not more than 6.

Definitions (continued)

“N2” The numeric type of field (data element) is represented by the two position representation, N2. N indicates numeric and 2 indicates the decimal places to the right of a fixed, implied decimal point. The decimal point is not transmitted. It is intended that this number will always be positive for the TXP application. In the TXP convention the amount fields are defined as N2 type data elements. Thus, \$1200.00 would look as follows: *120000*. Note for zero dollar amounts, this data element type may contain one character (0).

“OPTIONAL (O)” The appearance of this field (data element) is either at the option of the sending party (or originator) which is based on the mutual agreement of the originator and receiver.

“SEGMENT IDENTIFIER” The segment identifier serves as the name of the segment. The identifier occupies the first character positions of the segment and consists of two or three uppercase letters and/or digits.

“SEGMENT TERMINATOR” Each segment ends with a segment terminator (\). The terminator denotes the end of the segment.

“SEPARATOR” The separator or data element separator is used to separate fields (data elements) within a segment. The character to be used as separator is the asterisk (*).

“TAXPAYER IDENTIFICATION” The taxpayer identification data element contains the taxpayer’s identification number as assigned by the taxing authority.

“TAX PERIOD END DATE” The tax period end date is used to provide the necessary information to identify what time period the payment covers.

“TAX TYPE CODE” The tax type code is used to identify the type of tax being paid. The FTA has standardized these codes and wants as many states as possible to use these standardized codes to facilitate the taxpayer.

“TAXPAYER VERIFICATION” The taxpayer verification field is an optional field that may be used by the receiver to verify the taxpayer’s identity.

Notes



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